

# **EXHIBIT 8**

# MasterBl

C a b i n e t s

**Via Certified Mail**

Monday, January 09, 2006

Ronnie Giles  
3006 Pheasant Ave  
Opelika, AL 36801

Ronnie:

This letter will confirm our discussion on Monday, January 9, 2006 at which I notified you of the company's decision to terminate your employment with MBCI effective January 9, 2006.

Maintenance of good attendance is a condition of employment. On July 15, 2005 you were issued a copy of the plant's attendance policy. You were informed at that time your employment would be terminated if you incurred a total of nine points as outlined by the attendance policy.

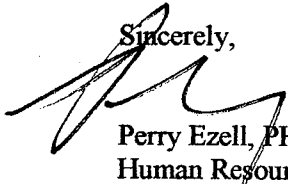
As of January 3, 2006 you had accumulated 5.5 points, subsequent to that you left early on January 4, 2006 which resulted in another point being assessed. You were then absent on January 5 and again on January 6 which resulted in your being assessed another three (3) points. This brought your point total to 9.5 points.

Therefore we have no choice but to terminate your employment effective January 9, 2006. With the termination of your employment, you are no longer authorized to return to MBCI's property.

You will be receiving information concerning continued health coverage under the Consolidated Omnibus Budget Reconciliation Act ("COBRA") and other benefits you were receiving in a separate letter. Any pay due you will be paid during the next pay period.

Any questions regarding these issues please call me at (334) 887-5600.

Sincerely,

  
Perry Ezell, PHR  
Human Resources Manager  
cc: Personnel File

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Rannie Giles		
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City, State, ZIP+4 Opelika, AL 36801		